

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING
**OFFENSE CHARGED**

26 U.S.C. § 7201 (False Tax Return); 26 U.S.C. § 7203 (Failure to File Return); 26 U.S.C. § 7212(a) (Obstruction)

- ☐
- Petty
- 
- ☐
- Minor
- 
- ☐
- Misdemeanor
- 
- ☒
- Felony

PENALTY: SEE ATTACHED

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

**DEFENDANT - U.S.**

THOMAS A. CALISE

DISTRICT COURT NUMBER

CR11-00669 SBA

**DEFENDANT****IS NOT IN CUSTODY**

Has not been arrested, pending outcome this proceeding.

- 1)
- ☒
- If not detained give date any prior summons was served on above charges

- 2)
- ☐
- Is a Fugitive

- 3)
- ☐
- Is on Bail or Release from (show District)

**IS IN CUSTODY**

- 4)
- ☐
- On this charge

- 5)
- ☐
- On another conviction

☐ Federal ☐ State

- 6)
- ☐
- Awaiting trial on other charges

If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☐ No

If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted
**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

Internal Revenue Service

- ☐
- person is awaiting trial in another Federal or State Court, give name of court

- ☐
- this person/proceeding is transferred from another district per (circle one) FRCrp 20, 21, or 40. Show District

- ☐
- this is a reprosecution of charges previously dismissed which were dismissed on motion of:

☐ U.S. ATTORNEY ☐ DEFENSE

SHOW DOCKET NO.

- ☐
- this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

- ☐
- prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

Name and Office of Person

Furnishing Information on this form MELINDA HAAG

☒ U.S. Attorney ☐ Other U.S. Agency

Name of Assistant U.S.

Attorney (if assigned)

THOMAS M. NEWMAN, AUSA

**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**

- ☐
- SUMMONS
- ☐
- NO PROCESS\*
- ☒
- WARRANT

Bail Amount: NO BAIL

If Summons, complete following:

- ☐
- Arraignment
- ☐
- Initial Appearance

Defendant Address:

\* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: Before Judge:

Comments:

ATTACHMENT TO PENALTY SHEET

Defendant THOMAS A. CALISE

COUNT 1: 5 years imprisonment, 3 years supervised release, \$250,000 fine,  
\$100 special assessment (Class D felony)

COUNTS 2 through 5: 1 year imprisonment, 1 year supervised release, \$100,000 fine,  
\$100 special assessment (Class A misdemeanor)

COUNT 6: 3 years imprisonment, 1 year supervised release, \$250,000 fine,  
\$100 special assessment (Class E felony)

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: Oakland

**CR11-00669SBA**

UNITED STATES OF AMERICA,

v.

THOMAS A. CALISE,

**FILED**

SEP 15 2011

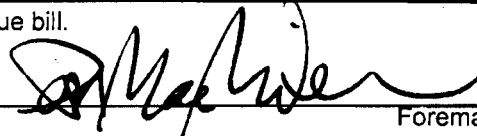
RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND

DEFENDANT.

**INDICTMENT**

26 U.S.C. § 7201 (False Tax Return); 26 U.S.C. § 7203 (Failure to File Return);  
26 U.S.C. § 7212(a) (Obstruction)

A true bill.


  
Foreman

Filed in open court this 15 day of

Sept 2011

  
Clerk

Bail, \$

no bail warrant  


MELINDA HAAG (CABN 132612)  
United States Attorney

FILED

SEP 15 2011

RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

THOMAS A. CALISE,

Defendant.

No. CR-

11-00669

SBA

VIOLATIONS:

26 U.S.C. § 7201 (Tax Evasion);  
26 U.S.C. § 7203 (Failure to File Return);  
26 U.S.C. § 7212(a) (Obstruction)

OAKLAND VENUE

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7201 - Tax Evasion)

On or about October 28, 2003, and continuing to at least December 27, 2006, in the  
Northern District of California, the defendant,

THOMAS A. CALISE,

then a resident of San Ramon, California, did willfully attempt to evade and defeat the payment  
of income tax due and owing by him to the United States of America for the calendar years 2001  
and 2002, by concealing from a financial institution the existence of an Internal Revenue Service  
lien on his property, sending or causing to be sent a fraudulent release of the Internal Revenue  
Service lien that was filed and secured by CALISE's property, and by making false statements to  
Internal Revenue Service Agents regarding his income and assets.

All in violation of Title 26, United States Code, Section 7201.

INDICTMENT

1 COUNT TWO: (26 U.S.C. § 7203 - Failure to File Tax Return)

2 During the calendar year 2004,

3 THOMAS A. CALISE,

4 then a resident of San Ramon, California, received gross income in excess of \$7,950. By reason  
5 of such gross income, he was required by law, following the close of the calendar year 2004, and  
6 on or before October 15, 2005, to file an income tax return to the Internal Revenue Service  
7 Center, at Fresno, California, to a person assigned to receive returns at the local office of the  
8 Internal Revenue Service at Fresno, California, or to another Internal Revenue Service office  
9 permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross  
10 income and any deductions and credits to which he was entitled. Well knowing and believing all  
11 of the foregoing, CALISE did willfully fail, on or about October 15, 2005, in the Northern  
12 District of California and elsewhere, to file an income tax return.

13 All in violation of Title 26, United States Code, Section 7203.

14 COUNT THREE: (26 U.S.C. § 7203 - Failure to File Tax Return)

15 During the calendar year 2005,

16 THOMAS A. CALISE,

17 then a resident of San Ramon, California, received gross income in excess of \$16,400. By reason  
18 of such gross income, he was required by law, following the close of the calendar year 2005, and  
19 on or before October 15, 2006, to file an income tax return to the Internal Revenue Service  
20 Center, at Fresno, California, to a person assigned to receive returns at the local office of the  
21 Internal Revenue Service at Fresno, California, or to another Internal Revenue Service office  
22 permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross  
23 income and any deductions and credits to which he was entitled. Well knowing and believing all  
24 of the foregoing, CALISE did willfully fail, on or about October 15, 2006, in the Northern  
25 District of California and elsewhere, to file an income tax return.

26 All in violation of Title 26, United States Code, Section 7203.

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INDICTMENT

1 COUNT FOUR: (26 U.S.C. § 7203 - Failure to File Tax Return)

2 During the calendar year 2006,

3 THOMAS A. CALISE,

4 then a resident of San Ramon, California, received gross income in excess of \$16,900. By reason  
5 of such gross income, he was required by law, following the close of the calendar year 2006, and  
6 on or before April 15, 2007, to file an income tax return to the Internal Revenue Service Center,  
7 at Fresno, California, to a person assigned to receive returns at the local office of the Internal  
8 Revenue Service at Fresno, California, or to another Internal Revenue Service office permitted by  
9 the Commissioner of Internal Revenue, stating specifically the items of his gross income and any  
10 deductions and credits to which he was entitled. Well knowing and believing all of the  
11 foregoing, CALISE did willfully fail, on or about April 15, 2007, in the Northern District of  
12 California and elsewhere, to file an income tax return.

13 All in violation of Title 26, United States Code, Section 7203.

14 COUNT FIVE: (26 U.S.C. § 7203 - Failure to File Tax Return)

15 During the calendar year 2007,

16 THOMAS A. CALISE,

17 then a resident of San Ramon, California, received gross income in excess of \$17,500. By reason  
18 of such gross income, he was required by law, following the close of the calendar year 2007 and  
19 on or before October 15, 2008, to make an income tax return to the Internal Revenue Service  
20 Center, at Fresno, California, to a person assigned to receive returns at the local office of the  
21 Internal Revenue Service at Fresno, California, or to another Internal Revenue Service office  
22 permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross  
23 income and any deductions and credits to which he was entitled. Well knowing and believing all  
24 of the foregoing, CALISE did willfully fail, on or about October 15, 2008, in the Northern  
25 District of California and elsewhere, to file an income tax return.

26 All in violation of Title 26, United States Code, Section 7203.

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INDICTMENT

1 COUNT SIX: (26 U.S.C. § 7212(a) - Obstructing Administration of Internal Revenue Laws)

2 Beginning in 2003, and continuing thereafter up to and including September 24, 2006, in  
3 the Northern District of California, the defendant,

4 THOMAS A. CALISE,

5 did corruptly endeavor to obstruct or impede the due administration of the Internal Revenue  
6 Laws by: (1) failing to disclose real property that he owned to an IRS Revenue Officer on a  
7 financial statement (Form 433-A) in August 2003, (2) using the fictitious name "Thomas  
8 Goldfoos" and a false Social Security number when CALISE refinanced a property that was  
9 subject to an IRS lien in the name of "THOMAS A. CALISE," (3) directing or causing checks to  
10 be issued from his employer, Fidelity Capital Funding, to another person with the initials R.G.,  
11 (4) using false and fictitious Social Security numbers on a Wells Fargo Bank credit application  
12 and causing the issuance of an IRS Form 1099 using those numbers, (5) using the nominee entity  
13 T.C. Financial Corporation to receive his wage and non-employee compensation that was not  
14 reported on an individual, corporate, or any other tax return as income, (6) sending or causing to  
15 be sent a false IRS release of lien dated December 27, 2006, that purported to remove a lien on  
16 CALISE's property that he was refinancing during that period, (7) falsely claiming to an IRS  
17 Revenue Officer that he was not aware of liens placed on his property located at an address in  
18 Benecia, California, (8) falsely claiming to IRS agents that all of his tax returns had been filed,

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INDICTMENT

1 and (9) falsely claiming to IRS agents that he had never used a Social Security number other  
2 than the one issued to him.

3 All in violation of Title 26, United States Code, Section 7212(a).

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6 Dated: 15 Sept 2011

A True Bill


  
FOREPERSON

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9 MELINDA HAAG  
United States Attorney

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11   
MIRANDA KANE

12 Chief, Criminal Section

13 Approved as to Form:

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THOMAS M. NEWMAN  
16 Assistant United States Attorney  
17 Tax Division

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INDICTMENT